



**OFFICE OF
AITKIN COUNTY ASSESSOR**
209 2nd ST N.W. Room 111
AITKIN, MINNESOTA 56431
Phone: 218/927-7327 – Fax: 218/927-7379
assessor@co.aitkin.mn.us

County Board of Equalization Appeal Information Sheet

Appointment Time: None (Written Appeal)

Owner Name: Martin Wellens

Property ID#: 41-0-059201

Physical Address: 21985 Jones Road
McGrath, MN 56350

Estimated Market Value 2011 Assessment: None (tax forfeit sale purchase 12/2011)

Classification 2011 Assessment: None

Estimated Market Value 2012 Assessment: \$15,300

Classification 2012 Assessment: Rural Vacant Land

Reason for Appeal: Valuation too high. Paid \$10,100 in December 2011 after County Land Auction concluded.

Assessor's Recommendation: No change.

Comments: Please view letter written to Mr. Wellens regarding this matter.



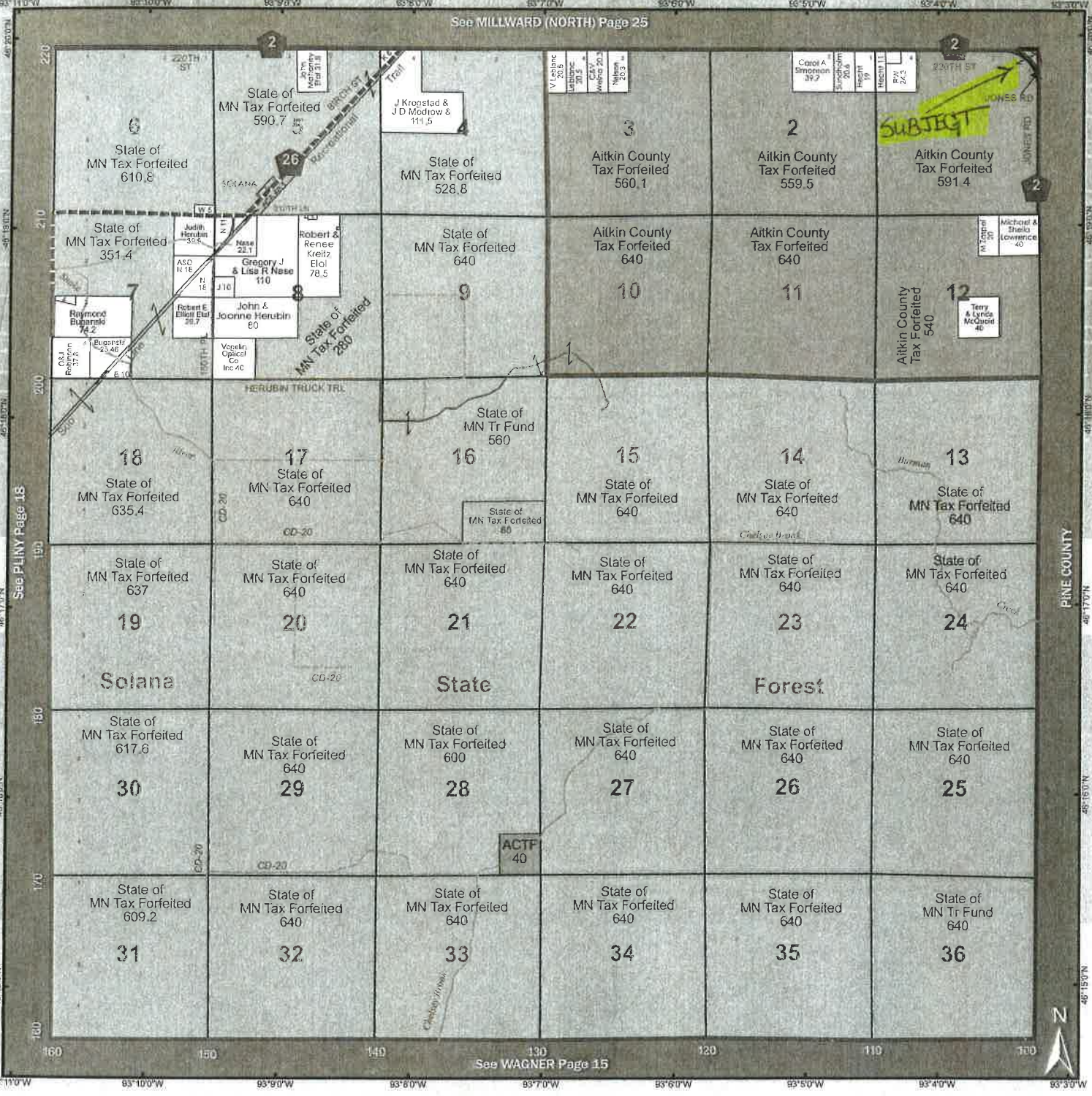
MILLWARD (SOUTH)

T.44N. - R.22W.



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See MILLWARD (NORTH) Page 25



See WAGNER Page 15



Vertical text on the right edge: PINE COUNTY

Vertical text on the left edge: See PLINY Page 18



220TH ST

JONES RD

41-0-059201

41-0-059200

41-0-059300

59500

1985

0 110 220 440 Feet



Scale: 1:5,060

Wellens Parcel

6/6/2012 10:56:28 AM

These data are provided on an "AS-IS" basis, without warranty of any type, expressed or implied, including but not limited to any warranty as to their performance, merchantability, or fitness for any particular purpose.

Fee Owner: 109492
 WELLENS, MARTIN R
 Taxpayer: 109492 FALCO:F.O.
 WELLENS, MARTIN R
 4755 LAKEWAY TERRACE
 SHOREWOOD MN 55331
 Primary Address/911 #:
 21985 JONES RD
 MCCGRATH MN

DISTRICTS:
 Twp/City : 41 MILLWARD TWP
 School : 577 WILLOW RIVER

LEGAL DESCRIPTION:
 Sec/Twp/Rge : 1 44.0 22 Acres: 4.50
 PART (NE NE) LOT 1 LYING NELY OF CO RD ROW
 Parcel notes:
 5-11-2012, LBOAE, JH, I TALKED TO MR WELLENS
 ,HE BELIEVES VALUE SHOULD BE \$ 10,000.00
 4/6/2012 - 2012 TAX STMT SENT - PURCHASED
 AT 12/2011 LAND SALE.

SALES HISTORY:				TRANSFER HISTORY:				
Buyer/Seller	Date	Inst	Reject	Sale	Adjusted	Doc Date	Doc Nbr	To
WELLENS, MARTIN	2011/12	0	12/12	10,100	10,100	2011/12/29		WELLENS, MARTIN R

ASSESSMENT DETAILS:	Class	Acres	CAMA	Estimated	Deferred	Taxable
2012 Rcd: 1	111 Rural Vacant Land	4.50	15,300	15,300		15,300
Hstd:	0 rural-vacant-nonhomestead-land		15,300	15,300		15,300
MP/Seq:	41-0-059201 000					
Own%	Rel AG%	Rel NA%	Dsb%			
2011 Rcd: 1	111 Rural Vacant Land	4.50	15,700	15,700		15,700
Hstd:	0 rural-vacant-nonhomestead-land		15,700	15,700		15,700
MP/Seq:	41-0-059201 000					
Own%	Rel AG%	Rel NA%	Dsb%			

ASSESSMENT SUMMARY:												
Year	Class	Hstd	Land Mkt	Land Dfr	Building	Total Mkt	Total Dfr	Limited Mkt	Limited Dfr	Exemptions	Taxable	New Imp
2012	111	0	15,300			15,300		15,300			15,300	
2011	111	0	15,700			15,700		15,700			15,700	
TAX SECTION:											Net Tax	
Tax Year	Rec Class	NTC	RMV	St Gen	Disaster	Powerline	Ag	Res	Tac			
2013		.00	.00	.00	.00	.00	.00	.00	.00		.00	
2012		98.00	.00	.00	.00	.00	.00	.00	.00		98.00	

CAMA LAND DETAILS:										NOTES:			
Land market:	41	MILLWARD / ZONE 3	Last calc date/env: 05/14/12 I		5-11-12, LBOAE, MR WELLENS SAID VALUE TOO HIGH. NO CHANGES.								
Neighborhood:	41	MILLWARD	1.00 Asmt year: 2013		SPLIT OFF FROM ST OF MN FOR 2012 ASSMT. IT WAS PURCHASED 12/29/2011 AT THE LAND SALE FOR \$10,100. COG OF 4.50 ACRES.								
COG:	109492	1 Ac/FF/SE:	4.50	Lake:									
Wid:	.00	Dth:	.00	Avg CER:									
Land/Unit Type	Units	Qlt/Acc	-Other- Comment	OV Df	Base Rate Est/Dfr	Adj Rate Est/Dfr	Value Est/Dfr	Asmt Typ	Cd New	Acreege	PTR Value	Improvement	CER Factors
LWD-R	AC	3.50			1150.00	4358.50	15300	1	111	3.50			
ROAD	AC	1.00						1	111	1.00			
Front feet:	.00	Other Acres:	4.50	Totals:			15,300						
FF/SF acres:	.00	CAMA acres:	4.50	Mineral:									

CAMA SUMMARY:			
Schedule:	2013	Insp/By/Cmp:	05/11/2012 JH R
Neighborhood:	41	MILLWARD	



Aitkin County Assessor's Office
209 2nd St NW, Room 111
Aitkin, MN 56431

RE: Property 41-0-059201, Millward Twp, 21985 Jones Road, McGrath, MN 56350

Aitkin County Board of Appeal and Equalization:

25 May 2012

I wish to appeal the ruling by the Aitkin County Assessor, to not change my valuation. I contend that either: 1) the valuation is incorrect, or 2) Aitkin County falsely advertised the valuation of the land and provided a grossly misleading estimate of the taxes for seasonal use.

This tax forfeited property was advertised by Aitkin County in 2011 as follows:
4.5 acres, land (only) value \$8,944.00, taxes payable in 2012 estimated \$69.00
Based upon Aitkin's advertising, I purchased the lot in Dec 2011.

Aitkin advertised the:

- taxes at \$69 (estimate) but then charged me \$98: a 42% increase.
- land at \$8,944 but the 2011 Property Tax Statement reads \$15,700: a 76% increase.

I did nothing to the land in the 2 days I owned it. What went wrong? I understand the tax is an "estimate" but the valuation is not. How could Aitkin's advertised valuation be so far off from the actual valuation? Neighboring property valuations are going down, not up – as I showed during my meeting with Aitkin County Assessor Jim Hicks.

According to Mr. Hicks, he doesn't know how the Land Department arrived at its figures and his department is not responsible for them. Evidently the two departments do not communicate. I don't think a tax court will distinguish between departments, or accept that as an excuse. I think it will look unfavorably on the County's misleading value and very low tax "estimate".

Perhaps your board can help persuade the departments to communicate and stop the County from misleading (76% difference) the public in its advertisements. I think the County risks issues with the Federal Trade Commission if it does not cause what is advertised; to better match what is actually charged.

No one bid on this property at auction (I waited until afterwards to buy). If that does not strongly suggest the Land Department's valuation of \$8,944 was already too high, I don't know what does. Furthermore an April 12, 2012 email from Karen Ladd (Assessor's office) states that one acre of my 4.5 acres has no value in the Assessor's eyes (due to road easements). So the Assessor is considering this lot as only 3.5 acres.

Given these two points, I don't see how one can say the Land Department made a mistake and undervalued the property.

I do not understand what methodology the Assessor's office uses to:

- Disregard Aitkin's publically advertised valuation of \$8,944,
- Disregard the results of an open, public auction where \$8,944 was deemed too high,
- Value higher, roughly 30% less land than what the Land Dept. used in arriving at \$8,944,
- Disregard Aitkin's publically advertised estimate of \$69 taxes,

...and increase my taxes 42% and the valuation 76%?

None of this seems methodical, predictable or to have any connection to the market. I do not believe the public should be forced to suffer the consequences for Land and Assessor Department differences.

I am willing to entertain (and propose) options to quickly resolve these differences at the lowest level possible. Perhaps we could agree to 10% increases per year until the gap is closed. Thank you for considering my request and for serving on the board.

Sincerely,



Martin R. Wellens
4755 Lakeway Terrace
Shorewood, MN 55331-9367
Cell 952/250-1658

Welcome to Aitkin County...

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[Land Sale](#)
[Recreation](#)
[Timber Auction](#)
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Parcel 2 - Millward Township

Legal Description: Northeast Quarter of the Northeast Quarter east and north of County Road Section 1 Township 44 Range 22 (Millward South) ZIP 56350

Parcel ID: part of 41-0-059200 **Picture of parcel** [Click here for picture of property](#)

Starting Price at the Auction: \$10,100.00
Land: \$8,944.00 **Timber:** \$1,156.00

Acreage: 4.5 acres of land
3 acres low, 1.5 acres high - all wooded
This property is a triangle shaped parcel. The north side is approx. the electric line. The west and east side are roads that come to a point on the south end. The southern end offers the a possible building area, where the higher ground is located. The property is all wooded. Across the road (County Road 2) are many acres of public land.

Timber:
ash pulp and bolts 36 cords
aspen pulp and bolts 27 cords
balsam fir pulp and bolts 7 cords
mixed hardwood pulp and bolts 15 cords

Map of parcel: [Click here for map of parcel 2](#)

Estimated real estate taxes for 2012:
\$69.00. These taxes are based on the tax extension rate from 2011, a seasonal use, and the starting price at the auction. If any of these items change, the amount of the real estate taxes may also change. These amounts are only an estimate of the amount of taxes that may be due. Your first tax payment will be due on May 15, 2012.

Access:
This parcel is bordered on two sides by roads. On the west side is a tarred road (County Road 2) and on the east side is a graveled township road (220th - Jones Road)

Driving Directions:
Approx. 6 miles north of McGrath on Hwy 65 turn east on County Road 2. Go east for approx. 10 miles. Where the road turns south, if you sight due east, that is the north line of the parcel. Going south on County Road 2 is the west side of the parcel for sale. The parcel follows south until you hit the intersection of Co Rd. 2 and the Jones Road. Look for the sign.

GPS Coordinates: 46.3314 Lat, -93.0548 Long

Points of Interest:
Aitkin County has many acres of public lands that are open for hunting and recreation purposes. It has over 600 miles of groomed snowmobile trails, approx. 120 miles of maintained ATV trails, and 365 lakes for fishing and recreation. Aitkin is the county seat for Aitkin County and has the government offices located there.

FYI - Aitkin County is 153 years old this year. Aitkin County was established in 1857 and has been in existence 1 year longer than Minnesota has been a state. If you purchase this property, you will become a member of a long established county.

Nearest town:
McGregor is approx. 30 miles away and Moose Lake is approx. 20 miles away, while Willow River is approx 15 miles away. All will have gas, food, and entertainment. McGrath 16 miles

[HOME](#)

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North 4 homes 1 mile away

SE Farm building as the crow flies = .7 miles

West of lot .8 mi = driveway that is .2 mi long

http://www.co.aitkin.mn.us/Departments/Land/Land_Sale/2-parcel.html

12/23/11

AITKIN COUNTY

Aitkin County Treasurer
 209 2nd ST NW
 Room 203
 Aitkin, Mn 56431

218-927-7325
 www.co.aitkin.mn.us

2012 Property Tax Statement

Property Addr: 21985 JONES RD\MCGRATH MN
 Owner: WELLENS, MARTIN R

41-0

Property ID:
 0-059201

Property Description:

MILLWARD TWP
 SEC: 1 TWP: 44.0 RG:22 LOT: BLK: ACRES: 4.50
 PART (NE NE) LOT 1 LYING NELY OF CO RD ROW

Taxpayer(s):

TAXPAYER # 109492
 WELLENS, MARTIN R
 4755 LAKEWAY TERRACE
 SHOREWOOD MN 55331

Property Classification: - N/A -
 Estimated Market Value:
 Homestead Exclusion:
 Taxable Market Value:
 New Imprv/Expired Excl*

PROPERTY TAX VALUES & CLASSIFICATION	
Payable 2011	Payable 2012
- N/A -	RV NHSTD
	15,700
	15,700

**\$\$\$
 REFUNDS?**

*You may be eligible for one or even two
 refunds to reduce your property tax.
 Read the back of this statement to
 find out how to apply.*

	Payable 2011	Payable 2012
1. Use this amount on Form M-1PR to see if you're eligible for a property tax refund. File by August 15. If box is checked, you owe delinquent taxes and are not eligible. 2. Use these amounts on Form M1PR to see if you are eligible for a special refund.	<input type="checkbox"/>	
PROPERTY TAX AND CREDITS		
3. Property tax before credits		98.00
4. Credits that reduce property taxes:		
A. Agricultural market value credit		
B. Taconite tax relief		
C. Other credits		
5. Property tax after credits		98.00
PROPERTY TAX BY JURISDICTION		
6. County		60.49
7. City or Town		17.09
8. State General Tax		
9. School District: A. Voter approved levies		12.39
577 B. Other local levies		7.78
10A. Special taxing district25
B. Tax increment		
C. Fiscal disparity		
11. Non-school voter approved referenda levies		
12. Total property tax before special assessments		98.00
SPECIAL ASSESSMENTS		
13A.		
B.		
C.		
14. Total property tax and special assessments		98.00

REVISED STATEMENT

Pay this amount no later than May 15th, 2012:

98.00

ISSUED: 04/09/2012



**OFFICE OF
AITKIN COUNTY ASSESSOR**
209 2nd ST N.W. Room 111
AITKIN, MINNESOTA 56431
Phone: 218/927-7327 – Fax: 218/927-7379
assessor@co.aitkin.mn.us

May 29, 2012

COPY

Martin Wellens
4755 Lakeway Terrace
Shorewood, MN 55331-9367

Re: Appeal to the Aitkin County Board of Appeal and Equalization on Parcel 41-0-059201

Dear Property Owner:

We have received your written appeal dated May 25, 2012, regarding the above referenced parcel. The County Board of Appeal and Equalization will make a decision on this matter. However, your written appeal contains questions and comments that should be addressed prior to June 12. A copy of your letter and supporting documents are enclosed for reference.

The tax estimate for 2012 payable was substantially different than the amount you are being charged. We apologize for this discrepancy and have identified ways to prevent this issue in the future. We assure you that a good faith effort was made to give you a correct estimated tax amount.

Regarding false advertising, the amount that was advertised matched the actual minimum bid price at the Aitkin County Land Auction in 2011. It also matched the minimum price that the property was offered to the public over the counter following the Auction date.

The Aitkin County Land Department requests valuations of property from the County Assessor's Office each year for the purpose of setting minimum bids for the County Land Auction. These valuations in recent years have been less than the Assessor's Estimated Market Values in most cases. There is much communication between these Departments and we collaborate to save County resources when feasible.

There are several reasons for a lower valuation on the County Land Auction than the valuation on the Tax Statement. The reasons include limited marketing. Most of the sales that drive the market are sold by professional real estate agents with big marketing and/or advertising budgets. They place their properties on the Multiple Listing Service so any member real estate agent can sell the property and share the commission. The signage they use is much larger and brighter. Special publications are put into convenience stores to generate interest. The County has not done that type of marketing.

Another reason for lower valuation is the timing of the sale. You purchased this property at a time of the year when few people are looking for a new piece of real estate. Sales volume increases dramatically in the spring and early summer months. Since most sales occur in these months, the Assessor's valuation must closely follow these prices.

The type of deed that transfers title is another factor that reduces value. Most grantors use a warranty deed to transfer title. This type of deed carries promises that ensure the grantee has some protection if the title is defective. The State of Minnesota transfers property on tax forfeit auctions using a quitclaim deed. This type of instrument does not carry promises that the title is clear. This added risk would be seen as a detriment to potential buyers.

The land sale valuation that is referenced in your letter is \$8,944. Your full purchase price was \$10,100. While this office doesn't value trees by volume, type, density, etc, we do typically place a higher value on a property that is wooded than one that is not wooded. We do not remove or separately list timber value from every land value in the County. Often what is done for County Land Auction starting bid prices is that total values are provided to the Land Department and they will subtract the timber value from the total property value to arrive at the bare land value. If \$10,100 is used as a basis for the percentages that you calculated in your letter, the end result would be less dramatic.

To conclude, there is a great deal of methodology and market connection to what we do. The valuation of your property is not based just on your purchase price but the prices of several property transactions of similar sized parcels throughout Aitkin County. This is standard appraisal practice.

Please contact me with any further questions about this matter at (218) 927-7340.

Sincerely,



Mike Dangers
Aitkin County Assessor

enclosures